

The Gazette of India

EXTRAORDINARY
PART II—Section 2
PUBLISHED BY AUTHORITY

No. 14] NEW DELHI, THURSDAY, MARCH 31, 1955

LOK SABHA

The following Bill was introduced in the Lok Sabha on 31st March, 1955:—

BILL* No. 14 OF 1955

A Bill to validate the levy and collection of certain duties on the export of goods from the State of Hyderabad.

WHEREAS the State of Hyderabad was, before the commencement of the Constitution, levying duties, whether as fees or surcharges, on the export of certain goods from that State to other States;

AND WHEREAS the said duties continued to be levied and collected for a certain period after the commencement of the Constitution;

AND WHEREAS doubts have arisen with respect to the validity of the levy and collection of the said duties;

AND WHEREAS it is expedient in the public interest that the levy and collection of the said duties should be validated;

BE it enacted by Parliament in the Sixth Year of the Republic of India as follows:—

1. This Act may be called the Hyderabad Export Duties (Validation) Act, 1955. Short title.

2. (1) Notwithstanding anything contained in any law or in any judgment, decree or order of any court, all duties levied and collected or purporting to have been levied and collected, whether as fees or surcharges, under any notification as defined in sub-section (2)— Validation of certain duties on the export of goods from Hyderabad.

(a) during the period between the 4th day of February, 1945, and the commencement of the Constitution; and

*The President has, in pursuance of clause (1) of article 117 of the Constitution of India, recommended to Lok Sabha the introduction of the Bill.

(b) during the period between the commencement of the Constitution and the 30th day of September, 1954;

in respect of the export from the State of Hyderabad to other States of any goods mentioned in such notification, shall for all purposes be deemed to be and to have always been levied and collected in accordance with law, and accordingly—

(i) no suit or other proceeding shall be maintained or continued in any court for the refund of any duties so paid; and

(ii) no court shall enforce any decree or order directing the refund of any duties so paid.

(2) In this section,—

(a) 'notification' means a notification issued in exercise or purported exercise of the powers conferred by the Defence of Hyderabad Rules 1348F made under the Defence of Hyderabad Regulation 1348F;

(b) 'the State of Hyderabad' in relation to the period before the commencement of the Constitution means the corresponding Indian State of the same name.

STATEMENT OF OBJECTS AND REASONS

Under certain notifications issued by the Government of Hyderabad in exercise of the powers conferred upon it by the Defence of Hyderabad Regulation, 1348F, and the rules made thereunder, duties in the nature of permit fees or surcharges were being levied and collected on the export from the State of Hyderabad of certain commodities specified in the said notifications. Although the Regulation was not expressed to be operative for any specified period, the Hyderabad High Court, by a majority decision, held that the Regulation should be deemed to have lapsed on the termination of the emergency, that is to say, on the 30th September, 1946, the date on which the Defence of India Act ceased to operate [*Pannalal Lahoti v. State of Hyderabad*, A.I.R. (1954) Hyderabad 129]. On the other hand, the aforesaid duties had at all material times been regarded by the Government of Hyderabad, not as emergency duties, but as ordinary duties necessary in the public interest, and the said duties continued to be levied and collected after the commencement of the Constitution for so long as the agreement entered into with the Government of India in pursuance of article 306 of the Constitution permitted such levy and collection. It has therefore become necessary

to provide that the validity of the levy of these duties should not be questioned either on the ground that the relevant notifications ceased to operate on the 30th September, 1946, or on any other ground. Hence this Bill.

G. B. PANT.

NEW DELHI;

The 25th March, 1955.

M. N. KAUL,
Secretary.

